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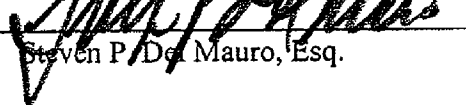
**UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

BERKSHIRE LIFE INSURANCE	:	CIVIL ACTION NO.
COMPANY OF AMERICA,	:	
	:	
Plaintiff,	:	
	:	
vs.	:	
	:	
STEPHEN DIPERI,	:	
	:	
Defendant.	:	

CIVIL ACTION – RULE 7.1 STATEMENT

The following is a list of all corporate parents that own more than 10% of Berkshire Life Insurance Company of America stock: The Guardian Life Insurance Company of America.

**McELROY, DEUTSCH, MULVANEY
& CARPENTER, LLP**
Attorneys for Defendant, Berkshire Life Insurance
Company of America

By: 
Steven P. De Mauro, Esq.

Dated: October 15, 2007